



GSES

**GSES Circular Economy Pillar (version 4.7)
Assessment Guide**

February, 2026

INTRODUCTION

- The goal of this document is simple: to help new users start with GSES *Assessments*.
- The Assessments are, for each Pillar, the way to measure your organization against the GSES Enterprise standard. It contains all questions in the GSES standard and allows you to earn points for each by filling in the assessment.
- To guide you through our Assessments for each pillar, we provide Assessment Guides like the one you are reading right now. It elaborates on what each of the questions in an assessment means and provides practical suggestions on how to provide an answer.

GSES PLATFORM PRACTICALITIES

- Start an assessment by logging in navigating to Assessment under Organization. For more Getting Started information on how to use the platform for measuring your organization, please read through our "Getting Started measuring your Organization" guide.
- Assessments consist of 10-15 questions in total. Most questions are in 'closed-end format', so you can select your initial answer from a list.
- The questions are grouped into four sections: 1. Plan (Policy and Goals), 2. Do (Actions, Implementation, Measurement, Communication), 3. Check (Evaluate) and 4. Act (Improve).
- There is additional room to elaborate on your answer. This is important for both your internal record keeping (what is the key rationale given for the answer) as well as the auditors performing the audit to evaluate your performance.
- When you're done with the assessment, you can request a verification by an independent auditor. The auditor will check if and to what extent the answers you have given are supported by the uploaded evidence.
- This audit transforms the assessment from an internal exercise into an audited evaluation of sustainability performance which can be the basis of internal and external communication.
- For your audit preparation, for each question there is a suggestion of what that 'supporting evidence' could be. The suggestion is a practical recommendation and contains the preferred answer for auditors. However, if you have a different type of evidence to support your answers, that is also acceptable.
- At any point you can save your (draft) assessment and continue at a later moment. Click 'save' in the top right corner of your screen.
- When you're done, you can click on 'submit assessment' in the top right corner of your screen. After which you can proceed to request verification.

USEFUL NOTES

- If you need help, email support@gses-system.com. This is the fastest and most effective way to get the help you need. Your email arrives in our support box where a team of people is ready to pick it up and help you.
- GSES recognizes that every organization is different. We do not require you use a specific type of format policy document as evidence to support assessment answers. Your internal documents suffice. An auditor has the responsibility to assess whether your evidence is proof of performance.
- The auditor will only evaluate to what extent the answers given are supported by the evidence documents uploaded. The content of the evidence document itself (e.g. a CSR policy) will not be evaluated.
- Evidence is sent directly to the auditors, GSES does not have access to your evidence. This safeguards confidentiality of your documents and the independence of the audit process.

ASSESSMENT STRUCTURE OVERVIEW

CIRCULAR ECONOMY (CE) ASSESSMENT Version 4.7

SECTION 1 - PLAN (POLICIES AND GOALS)

Question 1: Implementation of Circular Economy aspects

Question 2: Analysis of the Environment

SECTION 2 - DO (ACTIONS, IMPLEMENTATION, MEASUREMENT, COMMUNICATION)

Question 3: Waste Separation

Question 4: Innovates by Developing Sustainable and Circular Products

Question 5: Learning and Efforts to Improve Circular Economy Performance

Question 6: Financial Planning and Procurement

Question 7: Principles of Circular Economy

Question 8: Circular Chain

Question 9: Circular Business Model

Question 10: Water Circularity

SECTION 3 - CHECK (EVALUATE)

Question 11: Circular Economy Performance Monitoring

Question 12: Circular Economy Assessment Audit

SECTION 4 – ACT (IMPROVEMENT)

Question 13: Conclusions

SECTION 1 - PLAN (POLICIES AND GOALS)

Implementation of Circular Economy aspects

Implementing aspects of Circular Economy in an organization is becoming increasingly important due to its long-term environmental, economic, and social benefits.

Integrating Circular Economy principles not only helps organizations contribute to environmental sustainability but also provides tangible economic advantages and strengthens their long-term market position. It enables organizations to innovate, stay competitive, and build stronger relationships with stakeholders while reducing environmental harm.

Question 1: Respond to the following statement

In its business plan, vision documents and/or on its website, which of the following principles of Circular Economy are being addressed by the organization?	Points
a 'Systems thinking', and long-term thinking in the direction of system change.	1
b Collaboration in the organization's value chain focused on improving circularity.	1
c Innovation and redesign of the organization's products and/or services.	2
d Development of new business models focused on value retention.	1
e Taking responsibility for the life cycle of materials.	2
f Using high-quality reused and recycled products and materials.	2
g Using renewable materials.	1
h None of the above.	0

Observations

- This question asks about your organization's effort to implement aspects of Circular Economy in its strategy and operations.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from each option (a) through (e) and elaborate in the context box.
- The context box may be used to provide relevant details on the company's choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: Company policy plan, annual report, or webpage.
- If none of the options are applicable, select "None of the above." In this case, no evidence is necessary.

Helpful notes

- Option (a): 'Systems thinking' suggests that organizations should approach the circular economy by looking at the bigger picture, including its relationship to financial, social, and environmental impacts. Impacts should also be identified for the long-term, as these can sometimes vary from short-term impacts.
- Option (c) Specifically looks at redesigning products and services in a way that aligns with the principles of circular economy. Innovations to extend lifespan, and improve reparability are all relevant here.

- Option (d) Addresses new business opportunities taken up through circular principles such as sharing, or leasing.
- Option (f) Focuses on the use of high-quality recycled and reused materials. High quality emphasizes that these materials should meet industry standards for durability and structural integrity and that their origin should be traceable.

SECTION 1 - PLAN (POLICIES AND GOALS)

Analysis of the environment

An environmental analysis is foundational to a successful Circular Economy strategy. It enables organizations to optimize resources, reduce risks, innovate, and position themselves as sustainable leaders in the marketplace. By aligning with circular principles, the organization can strengthen its brand, build a competitive advantage, and stay ahead in an increasingly sustainability-focused world.

Question 2: Respond to the following statement

The organization has performed an analysis of its environment and understands:		Points
a	The opportunities for creating business models where the value of materials is retained as much as possible.	2
b	The partners the organization needs to pursue the opportunities as described under option (a).	2
c	The techniques and/or innovations that the organization needs to pursue the opportunities as described under option (a).	1
d	The risks and opportunities offered by legislation and regulations in this context.	1
e	How market developments (risks and opportunities) affect the organization's strategy to pursue the opportunities as described under option (a).	1
f	The existing opportunities to apply for subsidies, grants, or other funds to create more circular products and/or services.	1
g	The extent to which residual waste is produced by the organization and in the chain (suppliers and customers) that cannot be recovered.	2
h	None of the above.	0

Observations

- This question asks about your organization's effort to understand its environment and the risks and opportunities related to it.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (g) and elaborate in the context box.
- The context box may be used to provide relevant details on the company's choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: Context analysis.
- If none of the options are applicable, select "None of the above." In this case, no evidence is necessary.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Waste separation

Waste separation is critical in ensuring that an organization maximizes the potential of its waste streams and minimizes its environmental footprint. Effective waste separation contributes significantly to the principles of the Circular Economy by optimizing the reuse, recycling, and reduction of waste

Therefore, waste separation is not just a logistical practice—it’s an integral part of any Circular Economy strategy. It drives efficiency, reduces environmental harm, enables compliance, and opens up opportunities for innovation and new business models. By embracing waste separation, organizations can enhance their environmental credentials, improve their bottom line, and create long-term value that contributes to both sustainability and profitability.

Question 3: Respond to the following statement

In the organization, the following waste categories are separated and recycled:		Points
a	Plastic waste	1
b	Organic waste.	1
c	Metal waste.	1
d	Chemical / hazardous waste.	1
e	E-waste.	1
f	None of the above.	0

Observations

- This question asks about your organization’s effort to develop and implement a waste separation strategy.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (d) and elaborate in the context box.
- Evidence that you can upload to support your answer can include any of the following documents or similar: Waste management plan, waste separation reports, contracts with service providers, and evidence of waste bins on site.
- If none of the options are applicable, select “None of the above.” In this case, no evidence is necessary.

Helpful notes

- Option (a): Plastic waste includes single-use plastics (e.g. bags), bottles, packaging, film, and drinking cups.
- Option (b): Organic waste includes food waste, paper products, biodegradable packaging, and crop residues.
- Option (c): Metal waste includes aluminium cans, steel food cans, metal lids, scrap metal from construction, old tools, metal car parts, and discarded metallic items such as wires, pipes, or cookware.
- Option (d): Chemical / hazardous waste includes batteries, paints, medical waste, industrial chemicals, oils/fuels, asbestos.

Option (e) E-waste includes computer components (circuit boards), small household appliances, monitors or tv's, printers, and scanners.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Innovation by developing sustainable and circular products

Developing sustainable and circular products is not only crucial for advancing an organization's Circular Economy strategy but also represents a forward-thinking approach that aligns with global sustainability goals. By prioritizing circular product design, companies can significantly reduce their environmental impact through resource efficiency, waste reduction, and longer product lifecycles. This helps to create a regenerative business model where materials and products are continuously cycled back into the economy rather than disposed of, thus conserving natural resources and reducing pollution.

From a regulatory perspective, embracing circular product design helps organizations stay ahead of tightening environmental laws and sustainability standards. This helps an organization's positioning as a responsible corporate leader and mitigates the risk of potential fines and reputational damage.

Question 4: Respond to the following statement

The organization innovates by developing circular products and/or services and in doing so has observed the following:		Points
a	The creation of ecological and social value.	1
b	The option to implement functionality of a product or service in more ways than one.	2
c	The replacement of toxic, scarce, and/or critical substances and materials.	1
d	Designs for high-quality reuse, and extension of life span of products (repair, reuse, re-manufacture, refurbish, re-purpose).	2
e	More efficient products and services, with less environmental damage during use.	1
f	The use of recycled materials for production and/or services.	1
g	Application of high-quality recycled materials or components in production and/or service provision.	2
h	None of the above.	0

Observations

- This question asks about your organization's effort to develop sustainable and circular products.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (h) and elaborate in the context box.
- The context box may be used to provide relevant details on the company's choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: Innovation plans / concrete examples.
- If none of the options are applicable, select "None of the above." In this case, no evidence is necessary.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Learning and efforts to improve Circular Economy performance

Continuous improvement is essential for realizing the full potential of a Circular Economy strategy. It helps organizations adapt to evolving challenges, enhance resource efficiency, drive innovation, and ensure long-term sustainability.

By fostering a culture of constant learning and refinement, businesses can continuously reduce their environmental footprint, innovate with circular solutions, and maintain a competitive edge in a rapidly changing marketplace. Ultimately, continuous improvement ensures that an organization stays on track to meet its Circular Economy goals and makes a measurable, positive impact on both its bottom line and the planet.

Question 5: Respond to the following statement

The organization shows effort to improve and learn with respect to Circular Economy, as illustrated by:		Points
a	The organization’s dialogue with suppliers, business partners, buyers, knowledge institutes, or other stakeholders to promote Circular Economy.	2
b	The quantitative targets that the organization has established based on which performance (actions and results) in terms of Circular Economy are assessed.	2
c	The organization’s plan to increase the circularity of its products and/or services.	2
d	The support given by all management levels support the organization's efforts and innovations to improve its performance in the context of Circular Economy.	2
e	The organization’s activities in one or more pilots to experiment with and/or implement Circular Economy improvements.	2
f	None of the above.	0

Observations

- This question asks about your organization’s effort to improve its Circular Economy performance.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (e) and elaborate in the context box.
- The context box may be used to provide relevant details on the company’s choices and actions. Evidence that you can upload to support your answer can include any of the following documents or similar: Dialogue reports / KPI's in CE plan / evaluation reports / management statement / pilot proofs.
- If none of the options are applicable, select “None of the above.” In this case, no evidence is necessary.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Financial planning and procurement

By embedding Circular Economy principles into financial planning and procurement strategies, organizations achieve more than just environmental sustainability—they secure a pathway to operational efficiency, market differentiation, and long-term resilience.

These strategies enable businesses to mitigate risks associated with resource scarcity, regulatory changes, and shifting market dynamics while simultaneously unlocking opportunities for innovation and business development.

Question 6: Respond to the following statement

There is room in the organization's financial planning and procurement practice for:		Points
a	A higher price for purchased goods that help increase the circularity of the organization's products or services.	4
b	The use of life cycle cost calculation.	3
c	Spending money over a longer period instead of all at once.	3
d	None of the above.	0

Observations

- This question asks about your organization's effort to create room for Circular Economy principles in its financial planning and procurement strategy.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (c) and elaborate in the context box.
- The context box may be used to provide relevant details on the company's choices and actions. Evidence that you can upload to support your answer can include any of the following documents or similar: procurement strategy, product manuals, finance policy documents.
- If none of the options are applicable, select "None of the above." In this case, no evidence is necessary.

Helpful notes

- Option (b): The use of life cycle cost calculations ensures that the product's total cost of usage, ownership, and disposal, as well as its hidden environmental and social costs, are taken into account.
- Option (c): Spending money over a longer period of time instead of all at once refers to arrangements to pay over time; this can be in the form of subscription or leasing goods instead of purchasing them, or it may also refer to pay over time models to access sustainable technologies that may have high upfront costs.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Principles of circular economy

Organizations that supply and use products and services aligned with Circular Economy principles play a crucial role in advancing sustainability and addressing global environmental challenges. By prioritizing durability, reusability, and resource efficiency, they contribute to reducing waste, conserving natural resources, and minimizing environmental impact whilst also generating business and reputational benefits.

This approach reflects an organization's commitment to ethical and responsible business practices, meeting the growing need for sustainable solutions while fostering collaboration and innovation across industries.

Question 7: Respond to the following statement

The organization has integrated any of the following principles of Circular Economy in either its procurement strategy or products/services delivery strategy:

	Points
a The use/offering of modular and/or easy-to-repair products	1
b The use/offering of bio-based materials from sustainably managed areas.	1
c The use/offering of recycled substances and materials in products.	1
d The application of high-quality reused parts in products.	1
e The use/offering of high-quality reused products.	1
f The application of pay-per-use, lease, and/or buy-back contracts.	1
g The recycling of materials after use.	2
h The reuse of products and/or parts after use.	2
i None of the above.	0

Observations

- This question asks about your organization's effort to integrate principles of the Circular Economy in its product or services portfolio.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (h) and elaborate in the context box.
- The context box may be used to provide relevant details on the company's choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: internal reports, compliance reports, actual products, procurement reports or contracts.
- If none of the options are applicable, select "None of the above." In this case, no evidence is necessary.

Helpful notes

- Option (b): For any sourced biobased materials, it is important that the organization ensures that the biomass comes from a forest that is sustainably managed. This can be demonstrated via certifications such as the Forest Stewardship Council.

- Option (d) Refers to the use of reused parts in products, whereas option (e) refers to refurbishing entire products for resale.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Circular chain

By institutionalizing circularity, organizations build a value chain that is not only environmentally and socially responsible but also resilient and adaptive to future challenges. To reap the full benefits an organization needs to ensure that circularity becomes an integral part of the organization’s operations, rather than a one-time effort or isolated initiative.

By systematically identifying and addressing inefficiencies, organizations can significantly reduce an organization’s environmental impact. Moreover, this fosters stronger collaboration across the value chain, encouraging partnerships that drive innovation and shared accountability for sustainability. These actions also help organizations stay ahead of evolving regulations and stakeholder expectations, ensuring compliance and reinforcing their credibility as responsible and forward-thinking entities.

Question 8: Respond to the following statement

The organization takes structural actions (annually) to implement the principles of Circular Economy in its value chain by:	Points
a Organizing meetings to implement the principles of Circular Economy with parties in the value chain.	3
b Implementing projects related to the principles of Circular Economy.	5
c Evaluating and learning from the results of the projects as described under (b).	2
d None of the above.	0

Observations

- This question asks about your organization’s effort to promote the principles of Circular Economy in its value chain.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (c) and elaborate in the context box.
- The context box may be used to provide relevant details on the company’s choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: Meeting reports / certificates / contracts / project or partnership examples.
- If none of the options are applicable, select “None of the above.” In this case, no evidence is necessary.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Circular business model

Adopting a circular business model for goods produced or sold is more than a sustainability measure—it’s a strategic imperative for organizations seeking to thrive in a resource-constrained, environmentally conscious world. By designing goods for reuse, repair, and recycling, businesses reduce environmental harm, foster innovation, and enhance their operational efficiency.

Circular models also align with societal and regulatory demands while building resilience to future challenges such as resource scarcity and shifting consumer preferences. Ultimately, transitioning to circularity transforms the way businesses create and deliver value, positioning them as leaders in building a sustainable and equitable future.

Question 9: Respond to the following statement

What percentage of the goods or products produced by the organization utilized a circular business model (refurbish, re-use, redesign, recycling, etc.) in the past reporting year?		Points
a	100 - 90%	20
b	89 - 80%	18
c	79 - 70%	16
d	69 - 60%	14
e	59 - 50%	12
f	49 - 40%	10
g	39 - 30%	8
h	29 - 20%	6
i	19 - 10%	4
j	9 - 1%	2
k	0%	0

Observations

- This question asks about your organization’s effort to adopt and implement a circular business model.
- This is a single-select question, so please choose the option that applies to your organization.
- The context box may be used to provide relevant details on the company’s choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: Turnover figures in relation to the circular business models, e.g. CTI or Circulytics assessment.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Water Circularity

Water circularity is essential for organizations to ensure sustainable and efficient operations in an era of increasing water scarcity and environmental challenges. By optimizing water use, recycling wastewater, and minimizing freshwater dependency, businesses not only reduce costs but also contribute to global sustainability efforts and regulatory compliance.

This proactive approach helps organizations build resilience, enhance their reputation, and support the communities they operate in. Ultimately, integrating water circularity into operations is a vital step toward achieving long-term environmental, social, and economic sustainability.

Question 10: Respond to the following statement

What is the Water Circularity percentage for the organization?		Points
a	100 - 90%	10
b	89 - 80%	9
c	79 - 70%	8
d	69 - 60%	7
e	59 - 50%	6
f	49 - 40%	5
g	39 - 30%	4
h	29 - 20%	3
i	19 - 10%	2
J	9 - 1%	1
k	0%	0

Observations

- This question asks about your organization’s effort to promote water circularity.
- This is a single-select question, so please choose the option that applies to your organization.
- The context box may be used to provide relevant details on the company’s choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: CTI Water Circularity Calculations and Water Flow analyses. Alternatively, also the Circulytics Method can be used.

SECTION 3 – CHECK (EVALUATE)

Circular Economy performance monitoring

Monitoring results is an essential part of an organization’s Circular Economy strategy. It ensures that efforts are effective, transparent, and continually improving. By providing measurable insights, monitoring not only drives accountability and compliance but also enables data-driven innovation and long-term success.

Ultimately, effective monitoring helps organizations stay on track to achieve their Circular Economy goals while reinforcing their commitment to sustainability, building trust with stakeholders, and maintaining a competitive edge in an increasingly eco-conscious market.

Question 11: Respond to the following statement

The organization’s Circular Economy performance is measured, monitored and assessed with quantitative targets?		Points
a	Yes.	10
b	No.	0

Observations

- This question asks about your organization’s effort to measure and monitor its CE performance.
- This is a single-select question, you can answer "Yes," or "No," and elaborate in the context box.
- The context box may be used to provide relevant details on the company’s choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: Circular Economy report.

SECTION 3 – CHECK (EVALUATE)

Circular Economy assessment audit

Auditing is a critical component of an organization’s Circular Economy strategy, providing the data and insights needed to evaluate performance, ensure compliance, and drive continuous improvement. Regular audits enable organizations to track their progress, identify areas for optimization, and foster transparency with stakeholders.

By systematically assessing circular practices, organizations not only improve their environmental impact but also enhance operational efficiency, reduce costs, and build trust with consumers, investors, and regulators.

Question 12: Respond to the following statement

Is the organization’s Circular Economy performance monitored and reviewed annually?	Points
a Yes, with an internal audit.	4
b Yes, with an external audit.	6
c No, it is not.	0

Observations

- This question asks about your organization’s audit strategy with regard to CE performance assessment.
- This is a multi-select question, you can select one or more options that are applicable to your organization, from options (a) through (c) and elaborate in the context box.
- The context box may be used to provide relevant details on the company’s choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: internal or external audit report.

SECTION 4 - ACT (IMPROVE)

Circular Economy Continuous Improvement

Drawing conclusions from a Circular Economy assessment and working towards continuous improvement is crucial for keeping an organization's sustainability efforts effective, relevant, and impactful. It allows organizations to identify areas for enhancement, make data-driven decisions, and foster a culture of ongoing innovation and progress.

By regularly evaluating and refining their circular practices, organizations can ensure long-term sustainability, stay competitive, and maintain trust with stakeholders. Continuous improvement process is key to driving lasting environmental, social, and economic benefits, solidifying the organization's position as a forward-thinking leader in the Circular Economy.

Question 13:

The organization draws conclusions from its Circular Economy performance monitoring and works towards continuous improvement:		Points
a	Yes.	10
b	No.	0

Observations

- This question asks about your organization's effort to learn from its experience and improve its CE performance.
- This is a single-select question, you can answer "Yes," or "No," and elaborate in the context box.
- The context box may be used to provide relevant details on the company's choices and actions.
- Evidence that you can upload to support your answer can include any of the following documents or similar: internal CSR report or Circular Economy report.